

# SINGLE BUSINESS TAX REDUCTIONS TO ADJUSTED TAX BASE

# C-8000S

This form is issued under authority of P.A. 228 of 1975.  
See instruction booklet for filing guidelines.

1 Name	2 Federal Employer ID No. (FEIN) or TR No.
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**NOTE: Carry all percentages to at least six decimal places.  
Short-Method filers complete lines 9 - 14 only.**

**PART 1 - COMPENSATION REDUCTION**

3 Compensation (from C-8000, line 16) .....	3	.00
4 Tax base (from C-8000, line 32) .....	4	.00
5 Divide line 3 by line 4 (maximum 100%) .....	5	%
If line 5 is less than 63%, you cannot use this reduction.		
	—	63%
6 Subtract 63% from line 5 (maximum 37%) .....	6	%
7 Adjusted tax base (from C-8000, line 42) .....	7	.00

**8 Reduction to adjusted tax base.**  
Multiply line 6 by line 7.

**Complete Part 2, then use the method to your advantage** ..... 8                     .00                    

**PART 2 - GROSS RECEIPTS REDUCTION**

Short-Method filers complete lines 9-14 only

9 Gross receipts (from C-8000 line 10) .....	9	.00
If taxable in another state, complete lines 10 and 11.		
10 Enter percentage from C-8000H, line 16 or 19, whichever applies .....	10	%
11 Apportioned gross receipts. Multiply line 9 by line 10 .....	11	.00
12 Recapture of capital acquisition deduction (from C-8000D, line 26) ....	12	.00
13 Adjusted gross receipts. Add line 9 or 11, whichever applies, and line 12 .....	13	.00
14 <b>Gross receipts limitation.</b> Multiply line 13 by 50% .....	14	.00
<b>Short-Method filers enter here and on C-8000, line 44.</b>		

**Complete lines 15 and 16 only after you have completed Parts 1 and 2**

15 <b>Reduction to adjusted tax base.</b> Subtract line 14 from line 7, <b>then complete Part 3.</b> If line 15 is less than zero, you cannot use the gross receipts reduction .....	15	.00
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**PART 3 - SUMMARY**

16 Compare lines 8 and 15. Enter the greater amount here and on your C-8000, line 43 .....	16	.00
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